[31st July 1962

(4) Subject to the provisions of sub-section (3), anything done or any action taken including any appointment or delegation made, notification, order, instruction or direction issued, rule, regulation or form framed, certificate granted or registration effected under any such corresponding law shall be deemed to have been done or taken under the corresponding provision of the Central Act and shall continue in force accordingly, unless and until superseded by anything done or any action taken under the Central Act.

(5) For the purpose of facilitating the application of the Central Act in the added territories, any Court or other authority may construe the Central Act with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the court or other authority.

(6) Any reference in the Central Act to a law which is not in force in the added territories shall, in relation to those territories, be construed as a reference to the corresponding law, if any, in force in those territories.

(7) Any reference in any law which continues to be in force in the added territories after the commencement of this Act to any law repealed by sub-section (2) shall, in relation to those territories, be construed as a reference to the Central Act.

*Explanation.*—For the purpose of this section, the expression "added territories" shall mean the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959).

I certify that this is a Money Bill.

S. CHELLAPANDIAN,
*Speaker, Madras Legislative Assembly.*

Fort St. George, Madras,
30th July 1962.

## APPENDIX VIII.

[Vide item VI (5) on page 532.]

**L.A. Bill No. 6 of 1962.**

(As passed by the Assembly.)

*A Bill further to amend the Madras General Sales Tax Act*, 1959.

WHEREAS it is expedient further to amend the Madras General Sales Tax Act, 1959 (Madras Act 1 of 1959) for the purposes hereinafter appearing;

BE it enacted in the Thirteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Madras General Sales Tax (Amendment) Act, 1962.

31st July 1962]

(2) Section 7 shall be deemed to have come into force on the 1st April 1962.

2. *Amendment of section 2, Madras Act 1 of 1959.*—In section 2 of the Madras General Sales Tax Act, 1959 (Madras Act 1 of 1959) (hereinafter referred to as the principal Act),—

(i) in clause (*g*)—

(*a*) in sub-clause (i), for the words " the Central Government, a State Government, local authority ", the words " a local authority " shall be substituted;

(*b*) the explanation shall be numbered as Explanation (1), and after the Explanation as so numbered, the following Explanation shall be added, namely :—

" *Explanation* (2).—The Central Government or any State Government which, whether or not in the course of business, buy, sell, supply or distribute goods, directly or otherwise, for cash, or for deferred payment, or for commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purposes of this Act ";

(ii) in clause (*n*), after Explanation (1), the following Explanation shall be inserted, namely :—

" *Explanation* (1-*A*).—Every transfer of property in goods by the Central Government or any State Government for cash or for deferred payment or other valuable consideration, whether or not in the course of business, shall be deemed to be a sale for the purposes of this Act ".

3. *Amendment of section 30, Madras Act 1 of 1959.*—In sub-clause (iv) of clause (*a*) of sub-section (3) of section 30 of the principal Act, for the words " twenty-five thousand rupees ", the words "fifty thousand rupees " shall be substituted.

4. *Amendment of section 32, Madras Act 1 of 1959.*—After sub-section (3) of section 32 of the principal Act, the following sub-section shall be added, namely :—

" (4) In computing the period referred to in clause (*c*) of sub-section (2), the time during which the proceedings before the Deputy Commissioner remained stayed under the orders of a Civil Court or other competent authority shall be excluded.".

5. *Amendment of section 34, Madras Act 1 of 1959.*—After sub-section (3) of section 34 of the principal Act, the following sub-section shall be added, namely :—

" (4) In computing the period referred to in clause (*c*) of sub-section (2), the time during which the proceedings before the Board of Revenue remained stayed under the orders of a Civil Court or other competent authority shall be excluded.".

6. *Amendment of section* 38, *Madras Act* 1 *of* 1959.—In sub-section (1) of section 38 of the principal Act, for the words " sixty days " wherever they occur, the words " ninety days " shall be substituted.

7. *Amendment of the First Schedule, Madras Act* 1 *of* 1959.—Item 33 of the First Schedule to the principal Act shall be omitted.

I certify that this is a Money Bill.

S. CHELLAPANDIAN,
*Speaker, Madras Legislative Assembly.*

Fort St. George, Madras,
27th July 1962.

TAMILNADU LEGISLATIVE ASSEMBLY
TRUTH ALONE TRIUMPHS
LIBRARY
21 SEP 1962